

Watford Borough Council
Audit Committee
11 March 2015

Watford Borough Council 2015/16 Draft Internal Audit Plan

WATFORD BOROUGH COUNCIL DRAFT INTERNAL AUDIT PLAN 2015/16

Audit	Proposed Outline Scope / Reason for Inclusion	Proposed Days	Estimated Target Quarter
KEY FINANCIAL SYSTEMS			
	See Shared Services Audit Plan		
OPERATIONAL AUDITS			
Asset Management	No precise scope yet specified, although focus likely to be on the outcomes of the Asset Management strategic review.	10	Q2
Business Continuity and Emergency Planning	Review of business continuity and emergency plans to establish existence and adequacy of the arrangements. To include Business impact and risk assessment, alignment of key services to continuity plans, testing and review of plans, training provision and initiatives in place to provide advice and assistance to local businesses and communities as required under the Civil Contingencies Act 2004.	12	Q3
Safeguarding	The Council's role in promoting the welfare of vulnerable children and protecting them from harm - policy statements, training, record keeping, using and referring information received (particularly when concerns are raised about abuse, sexual exploitation, harm or neglect) to stakeholders and / or the police for further investigation, working with partners (multi-agency response) such as the police, health agencies, other regulators and government departments. To include the issuing of and ongoing review of taxi licences.	12	Q1

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Homelessness	<p><u>Assessment of Homelessness</u> – cases are assessed against agreed eligibility criteria and priority is given in accordance with homelessness policies and legislation, and</p> <p><u>Temporary Accommodation</u> – placements are made promptly in accordance with assessment results. Costs incurred by the Council are monitored and regularly reviewed.</p>	10	Q4
Data Protection	High level controls review of the Council's Data Protection arrangements, including Policy and Procedures, assignment of overall responsibility and registration with the ICO, training provision, monitoring compliance with the requirements of the Act, data sharing with other organisations and processing of Subject Access Requests.	6	Q2
Building Control	High level controls assurance review of application process, income charging and collection, site inspections and monitoring of dangerous structures.	7	Q3
Development Control	High level controls review of planning applications from receipt through to decision, including appeals and income collection.	6	Q2

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PROCUREMENT			
Contract Management	<p>Detailed scope to be determined.</p> <p>To consider selection of contracts from the Contracts Register not tested in 2013/14 and 2014/15, with focus on smaller contracts that have not been subject to same level of profile and scrutiny as larger contracts and procurement exercises.</p>	10	tbd
Capital Projects and Project Management	<p><u>Vision and direction</u> - strategic alignment, business case, sponsor commitment.</p> <p><u>Planning</u> - governance (project boards, representation, project plan, etc), risk management, procurement strategy.</p> <p><u>Execution</u> - project management (various criteria), procurement, resources.</p> <p><u>Measuring and monitoring</u> - project management (various criteria), procurement, resources.</p> <p><u>Business acceptance</u> - change management and stakeholder management.</p>	12	Q2
JOINT REVIEWS / SHARED LEARNING			

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Shared Learning Newsletters and Summary Themed Reports		2	Through the year
Audit Committee Workshop		1	Q3
Joint Review – Risk Management Benchmarking Workshop		2	Q3
COUNTER FRAUD			
	See Shared Services Audit Plan.		
RISK MANAGEMENT AND GOVERNANCE			
	No audits planned in 2015/16		

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AD HOC ADVICE			
Ad Hoc Advice	<p>This planned time has been allocated to provide for ad hoc advice to management on matters, issues or queries relating to risk, control, governance and anti-fraud.</p> <p>Ad hoc advice is relevant to activities that typically take less than one day to complete, e.g. advice on new policies or strategies.</p>	3	As required
IT AUDITS			
	See Shared Services Audit Plan.		
CONTINGENCY			
Contingency	See Shared Services Audit Plan.		
FOLLOW-UP OF AUDIT RECOMMENDATIONS			
Follow-up of outstanding audit	Obtaining quarterly updates on the status of internal audit recommendations from action owners and reporting outcomes to Audit Committee.	10	Quarterly

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recommendations			
STRATEGIC SUPPORT			
Head of Internal Audit Opinion 2014/15	To prepare and agree the Head of Internal Audit Opinion for 2014/15.	2	Q1
External Audit Liaison	To meet the external auditors and provide information as required.	1	Through the year
Audit Committee	To provide services linked to the preparation and agreement of Audit Committee reports and presentation of reports / participation at Audit Committee. Provide Committee Member training prior to the committee meetings.	10	Quarterly
Monitoring and Client Meetings	To produce and monitor performance and billing information, work allocation and scheduling, and to meet with the Council's Audit Champion and other key officers.	12	Through the year
2016/17 Audit Planning	To provide services in relation to preparation and agreement of the 2016/17 Audit Plan.	8	Q3/4

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SIAS Development	Included to reflect the Council's contribution to developing the partnership.	3	Q1
2014/15 PROJECTS REQUIRING COMPLETION			
2014/15 Projects Requiring Completion	Additional time, if required for the completion of 2014/15 audit work carried forward into the 2015/16 financial year.	5	Q1
TOTAL AUDIT PLAN DAYS		144	

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2015/16 RESERVE LIST			
Anti-Social Behaviour	Stakeholder / Resident engagement, strategic approach / policy, risk assessments and action plans, case management and partnership working, including maintenance of evidence, incident log sheets, nuisance action plans, etc. Review application of new policies, the Council's response to community trigger and community remedy.		
Corporate Governance	Review of strategic and operational corporate governance arrangements, and whether corporate governance has been embedded effectively within the Council. Any emerging issues will be considered.		
Enforcement	Review of enforcement activities across the Council. Specific areas of coverage to be determined at the time. Typical areas include planning, building control, food safety and parking.		
Equalities / Human Rights Act	Changes likely following the general election - timing uncertain.		
Risk Management	High level review of strategic and operational risk management arrangements, and whether risk management has been embedded in operational decision-making and activity. Any emerging issues will be considered.		
Social Media	Emerging risk with no previous independent assurance given. Apply similar approach as used at other SIAS clients in 2014/15.		

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